

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
EASTERN DIVISION

UNITED STATES OF AMERICA

v.

CRIMINAL NO. 2:18cr30-KS-MTP

THOMAS EDWARD SPELL, JR.

**FINAL ORDER OF FORFEITURE**

Before this Court is the United States of America's Motion for a Final Order of Forfeiture. Mot. for a Final Order of Forfeiture, ECF No. 24. The Court entered Agreed Preliminary Orders of Forfeiture on Thomas Edward Spell, Jr. (ECF No. 20), forfeiting the following "**Subject Property**" to the United States pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461:

<b>Criminal Forfeiture Identifier</b>	<b>Identifier from parallel Civil Case <i>United States v. Real Property Located at 19 Crane Park, 3:16-cv-27</i></b>	<b>Asset Description</b>
A1	A-107	\$156,680.86 seized from BankPlus account number 4820642033, an account in the name of Medworx Pharmacy, with authorized signers Tommy Spell and H.C.
A2	A-108	\$2,350,868.18 seized from WFB account number 5261299266, an account in the name of Medworx Compounding, LLC, with authorized signers Tommy Spell and H.C.
A3	A-110	\$1,716,544.70 seized from WFB account number 1086404991, an account in the name of S&W Ventures, LLC, with unknown authorized signers.
A4	A-111	\$173,365.85 seized from WFB account number 7392430232, an account in the name of IPMSI Holdings, LLC Series J, with authorized signer Thomas Spell.
A5	A-112	\$2,240.06 seized from Bancorp account number 75448605, an account in the name of Salus Consulting and Management, LLC, with authorized signer Tommy E. Spell, Jr.
A6	A-113	\$2,122,737.20 from Bancorp account number 75619387, an account in the name of Tommy E. Spell, Jr., with authorized signer Tommy E. Spell, Jr.

A7	A-115	\$600,151.61 seized from NY Life IA N29101001, an account in the name of Thomas Spell, Jr. Irrevocable Trust, with authorized signer S.M., Jr.
A8	A-116	\$0.27 seized from NY Life IA L36-004665, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.S. III, with authorized signer S.M., Jr.
A9	A-117	\$2.30 seized from NY Life IA L36-005215, an account in the name of Thomas Spell, Jr. Irrevocable Trust, with authorized signer S.M., Jr.
A10	A-121	\$39,920.64 seized from Regions account number 170802998, an account in the name of North Mississippi Medworx Group, LLC, with authorized signers W.W. and J.M.
A11	A-122	\$853,590.37 seized from Regions account number 170803528, an account in the name of Sunflower Discount Pharmacy, LLC, with authorized signers W.W., Tommy Spell, and J.M.
A12	A-123	\$171,453.57 seized from Regions account number 170803218, an account in the name of Medworx Sunflower, LLC, with authorized signers W.W. and J.M.
A13	A-124	\$50,024.14 seized from WFB account number 3392537373, an account in the name of IPMSI Holdings, LLC Series J, with authorized signer Thomas Spell.
A14	A-126	\$58,599.02 seized from NY Life IP number 63822441, a policy in the name of Tommy Spell, Jr.
A15	A-132	\$89,704.52 seized from NY Life IA L36-004666, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.S. III, with authorized signer S.M., Jr.
A16	A-133	\$407,130.85 seized from NY Life IA L36-004667, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.S. III, with authorized signer S.M., Jr.
A17	A-134	\$225,989.13 seized from NY Life IA L36-004668, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.S. III, with authorized signer S.M., Jr.
A18	A-135	\$89,807.05 seized from NY Life IA L36-004669, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.S. III, with authorized signer S.M., Jr.
A19	A-136	\$164,300.12 seized from NY Life IA L36-004670, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.S. III, with authorized signer S.M., Jr.
A20	A-137	\$89,704.52 seized from NY Life IA L36-004673, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.R.S., with authorized signer S.M., Jr.

A21	A-138	\$225,395.95 seized from NY LIFE IA L36-004675, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.R.S., with authorized signer S.M., Jr.
A22	A-139	\$89,753.96 seized from NY LIFE IA L36-004677, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.R.S., with authorized signer S.M., Jr.
A23	A-140	\$164,345.19 seized from NY Life IA L36-004678, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.R.S., with authorized signer S.M., Jr.
A24	A-141	\$1,926,596.37 seized from NY Life IA L36-005217, an account in the name of Thomas Spell, Jr. Irrevocable Trust, with authorized signer S.M., Jr.
A25	A-142	\$639,247.64 seized from NY Life IA L36-005218, an account in the name of Thomas Spell, Jr. Irrevocable Trust, with authorized signer S.M., Jr.
A26	A-143	\$640,682.61 seized from NY Life IA L36-005219, an account in the name of Thomas Spell, Jr. Irrevocable Trust, with authorized signer S.M., Jr.
A27	A-144	\$1,438,694.53 seized from NY Life IA L36-005220, an account in the name of Thomas Spell, Jr. Irrevocable Trust, with authorized signer S.M., Jr.
A28	A-145	\$1,438,514.12 seized from NY Life IA L36-005221, an account in the name of Thomas Spell, Jr. Irrevocable Trust, with authorized signer S.M., Jr.
A29	A-146	\$315,301.68 seized from NY Life IA L36-005222, an account in the name of Thomas Spell, Jr. Irrevocable Trust, with authorized signer S.M., Jr.
A30	A-147	\$0.27 seized from NY Life IA L36-004671, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.R.S., with authorized signer S.M., Jr.
A31	A-148	\$406,722.21 seized from NY LIFE IA L36-004674, an account in the name of Thomas Spell, Jr. Irrevocable Trust for benefit of T.R.S., with authorized signer S.M., Jr.
A32	A-109	\$57,099.10 seized from Regions account number 170802971, an account in the name of Medworx Sunflower Series 1, with authorized signers W.W. and J.M.
A33	A-118	\$28,019.83 seized from Regions account number 170802963, an account in the name of Medworx Sunflower Series 2, with authorized signers W.W. and J.M.
A34	A-119	\$157,056.23 seized from Regions account number 170803064, an account in the name of Medworx Sunflower Series 3, with authorized signers W.W. and J.M.
A35	A-120	\$17,684.90 seized from Regions account number 197704180, an account in the name of Medworx Sunflower Series 4, with authorized signers W.W. and J.M.

B1	B-026	\$2,728,000.00 in United States Currency, in lieu of Promissory Note dated July 8, 2015 for \$2,728,000 payable to IPMSI Holdings, LLC, Series J from Shaw Properties, LLC.
B2	B-027	\$2,950,018.00 in United States Currency, derived from the proceeds of a promissory note dated July 8, 2015 for \$2,800,000 payable to IPMSI Holdings, LLC, Series J and issued by Hooper Hollow Borrower, LLC.
B3 <sup>1</sup>	B-028	\$26,075.00 in United States Currency, in lieu of 2015 Mercedes Benz GLK350, VIN WDCGG5HB2FG423010, Tag MS 01819, with all attachments thereon, registered to Tommy Spell.
B4	B-029	63% Membership Interest of Thomas Spell, Jr. in A.S.H. Mitigation Bank II, LLC, in lieu of Promissory Note dated October 9, 2015, for \$3,100,000 payable to IPMSI HOLDINGS, LLC, SERIES J, from Arbors, LLC.
B5 <sup>1</sup>	B-030	\$31,425.00 in United States Currency, in lieu of 2014 Jeep Wrangler Rubicon, Tag MS 01509, VIN 1C4HJWFGXEL101995, with all attachments thereon, registered to Tommy Spell.
B6 <sup>1</sup>	B-032	\$79,550.00 in United States Currency, in lieu of 2014 Correct Craft 23' Boat with Hull ID CTC44125J314, Vessel #MS2959BW and Trailer Serial Number 4WASB3024C1000009
C1	C-052	550 Post Rd. #25-5, Ridgeland, Madison County, MS, titled to Thomas E. Spell Jr.
		Real property located at 550 Post Road #25-5, Ridgeland, Madison County, Mississippi, more particularly described as:
		Parcel No. 072H-27A-115/00.00  UNIT 5, IN THE PLAN OF CONDOMINIUM OF POINT CLEAR, a condominium according to a map or plat thereof, filed for record in Plat Cabinet D at Slide 5, in the office of the Chancery Clerk of Madison County, at Canton, Mississippi, as same is otherwise created, established and dedicated in a certain Plan of Condominium and Declaration of Covenants, Conditions and Restrictions, dated October 13, 1997, and of record in the office of the aforesaid Chancery

<sup>1</sup> Assets B3, B5, and B6 were sold on or about July 29, 2019, pursuant to an Order for Interlocutory Sale of Property. See Order for Interlocutory Sale of Property, ECF No. 298, *United States v. Real Property Located at 19 Crane Park*, 2:18-cv-165-KS-MTP. The amounts listed are the gross proceeds received from each sale.



		Clerk in Book 1060 at Page 93, together with a 1.1522 percentage interest in and to the Common Area of Point Clear appurtenant to said Unit, as such interest is defined in the Plan of Condominium and Declaration of Covenants, Conditions and Restrictions thereto.
C2	C-053	<p>800 College Hill Rd. Apt. 2302, Oxford, Lafayette County, MS, titled to IPMSI Holdings Series J, LLC.</p> <p>Real property located at 800 College Hill Road, Unit No. 2302, Oxford, Lafayette County, Mississippi, more particularly described as:</p> <p>Parcel No. 134K-20-128.00</p> <p>Dwelling Unit No. 2302 of 800 Park, a Condominium, Phase II, according to the Declaration of Condominium filed for record in the office of the Chancery Clerk of Lafayette County, Mississippi as Instrument 2015-1835, and the First Amendment to the Declaration of Condominium filed for record in said office as Instrument No. 2015-1937 and the plat of said Condominium recorded in Plat Cabinet C, at Slide 57, in the office of the Chancery Clerk of Lafayette County, Mississippi, reference to which plat is made for a more particular description of said property.</p> <p>Together with an undivided interest in the common elements and limited common elements as identified and described in the Declaration of Condominium recorded as Instrument No. 2015-1835 and the First Amendment to the Declaration of Condominium filed for record in said office as Instrument No. 2015-1937 in the office of the Chancery Clerk of Lafayette County, Mississippi.</p> <p>Being a part of the property conveyed in the Warranty Deed recorded as Instrument No. 2014-669 in the office of the Chancery Clerk of Lafayette County, Mississippi.</p>
C3	C-054	<p>43 Sandy Creek Circle, Santa Rosa Beach, Walton County, FL, deeded to Charitable Planning Consultants, LLC, Trustee of the Thomas E. Spell Jr. Irrevocable Trust.<sup>2</sup></p> <p>Real property located at 43 Sandy Creek Circle, Santa Rosa Beach, Walton County, Florida, more particularly described as:</p>

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<sup>2</sup> The Warranty Deed lists Charitable Planning Consultants, LLC as the trustee; however, the trustee is now Thomas E. Spell, Jr.

		<p>Parcel No. 15-3S-19-25419-000-0050</p> <p>Lot 5 of SANDY CREEK AT WATERCOLOR, according to the Plat thereof as recorded in Plat Book 15, Page(s) 57-57b, of the Public Records of Walton County, Florida.</p> <p>Being the same property deeded to Wade A. Walters and Dorothy H. Walters, husband and wife, dated 9/29/2011, recorded in Records Book 2874, Page 3911 Public Records of Walton County, Florida.</p>
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The United States of America published notice via the internet at [www.forfeiture.gov](http://www.forfeiture.gov) including notice of this forfeiture and of the intent of the United States of America to dispose of the **Subject Property** in accordance with the law and as specified in the Agreed Preliminary Order. Proof of Pub., Mot. for a Final Order of Forfeiture, Ex. A, ECF No. 24-1.) The United States asserts that attempt was made to send direct notice of forfeiture to all known potential claimants by certified mail, which advised them of their right to petition the Court thirty (30) days from either receipt of notice or the last day of publication for a hearing to adjudicate the validity of their alleged legal interest in the **Subject Property**. Proof of Service, Mot. for a Final Order of Forfeiture, Ex. B, ECF No. 24-2. No one filed a claim to any of the assets and the deadline for doing so has expired.

Having reviewed the Government's motion, this Court finds that it is well taken and should be GRANTED. NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that: -

1. The Defendant Thomas Edward Spell, Jr. had an interest in the **Subject Property** that is subject to forfeiture pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461.
2. Final forfeiture judgment against the **Subject Property** is hereby entered pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that all right, title, and

interest to the **Subject Property** is hereby condemned, forfeited, and vested in the United States of America, and shall be disposed of according to law; and

IT IS FURTHER ORDERED that the United States District Court shall retain jurisdiction in the case for the purpose of enforcing this Order.

SO ORDERED, ADJUDGED, AND DECREED this 31<sup>st</sup> day of October, 2019.



KEITH STARRETT  
UNITED STATES DISTRICT JUDGE